

COUNTY OF BRUNSWICK NORTH CAROLINA

***MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)***

FOR THE PERIOD ENDED JUNE 30, 2012



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2012

TO: Marty K. Lawing, County Manager

FROM: Ann Hardy
Ext. # 2060

ACTION ITEM #: _____
MEETING DATE: 9/4/2012
DATE SUBMITTED: 8/24/2012

ISSUE/ACTION REQUESTED:

PUBLIC HEARING: ☐ YES ☐ NO

Financial Report for period ended 6/30/12(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

BACKGROUND/PURPOSE OF REQUEST:

General Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 6/30/12 on the cash basis with comparative actual amounts for the period ended 6/30/11.

Total revenues for the General Fund at 6/30/12 are \$155.2 million compared to \$148.1 million at 6/30/11 for an increase of \$7.1 million or 4.79%. Total revenues collected are 102.5% of the amended budget for the fiscal year.

Total expenditures for the General Fund at 6/30/12 are \$152.8 million compared to \$144.4 million at 6/30/11 for an increase of \$8.6 million or 5.87%. Total expenditures are 95.6% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$2.3 million as compared to \$3.7 million in the prior year. Net transfers to other funds at 6/30/12 of \$0.3 million compare to \$0.5 million at 6/30/11. The net of revenues, expenditures and transfers to other funds as of 6/30/12 is \$2.1 million compared to \$3.2 million at 6/30/11. Therefore, General Fund balance increased from \$57.4 million to \$59.4 million on June 30, 2012.

Water Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 6/30/12 on the cash basis with comparative actual amounts for the period ended 6/30/11.

Total revenues for the Water Fund at 6/30/12 are \$20.1 million compared to \$19.2 million at 6/30/11 for an increase of \$0.9 million or 4.57%. Total revenues are 103.2% of the budget for the fiscal year.

Total expenditures for the Water Fund at 6/30/12 are \$16.0 million compared to \$15.5 million at 6/30/11 for an increase of \$0.5 million or 3.5%. Expenditures are 93.2% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$4.1 million as compared to \$3.7 million in the prior year. Net transfers to other funds and the impact of debt refinancing at 6/30/12 of (\$2.4) million compare to \$0.7 million at 6/30/11. The net of revenues, expenditures and transfers to other funds as of 6/30/12 is \$1.7 million compared to \$4.4 million at 6/30/11.

Wastewater Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures- budget and actual for the Wastewater Fund for the period ended 6/30/12 on the cash basis with comparative actual amounts for the period ended 6/30/11.

Total revenues for the Wastewater Fund at 6/30/12 are \$17.0 million compared to \$19.3 million at 6/30/11 for a decrease of \$2.3 million or 12.3%. Total revenues are currently 97.2% of the budget for the fiscal year. The revenues were impacted by the Town of Oak Island making debt payments for more than one year in the prior fiscal year and the delay in the completion of the Sunset Beach Sewer Collection system along with the planned customer assessments.

Total expenditures for the Wastewater Fund at 6/30/12 are \$19.9 million compared to \$14.4 million at 6/30/11 for an increase of \$5.4 million or 38.3%. The debt service for the Sunset Beach collection system and other capital projects began in FY 12 which increased annual debt service from \$9.2 million to \$13.6 million for an increase of \$4.4 million. Total expenditures are currently 97.5% of the amended budget for the fiscal year.

Revenues are less than expenditures at 6/30/12 by \$3.0 million compared to a surplus of \$4.9 million at 6/30/11.

Transfers to the capital project fund of a net \$2.4 million, payments to escrow agents to refund debt of \$24.2 million and issuance of debt of \$27.0 million are reflected leaving a deficit of \$2.6 million. The deficit is due to delay in assessment revenue and the planned transfer to the capital project fund of \$2.4 million compared to a surplus of \$5.8 million at 6/30/11. The fund would have incurred a deficit of \$0.2 million without the planned capital project transfer.

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 6/30/12 reports that the County had \$119.7 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$22.0 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.25%.

The various unaudited financial reports are presented for information and no action is requested.

FISCAL IMPACT:

BUDGET AMENDMENT REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
PRE-AUDIT CERTIFICATION REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
REVIEWED BY DIRECTOR OF FISCAL OPERATIONS	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

CONTRACTS/AGREEMENTS:

REVIEWED BY COUNTY ATTORNEY:	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
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COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Wastewater Fund Revenues

Water and Wastewater Number of Customers

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2012

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash, cash equivalents and investments	55,539,802	\$ 11,321,762	9,714,058	\$ 1,218,617	\$ 77,794,239
Cash, cash equivalents and investments - restricted	220,985	-	1,647,557	-	1,868,542
Interest receivable	96,249	17,138	12,425	1,895	127,707
Taxes receivable - net	8,050,911	-	-	-	8,050,911
Receivables - net	1,073,919	-	-	212,866	1,286,785
Due from other governmental agencies	5,118,278	1,262,901	-	970,422	7,351,601
Due from other funds	769,811	-	757,192	-	1,527,003
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 70,869,955</u>	<u>\$ 12,601,801</u>	<u>\$ 12,131,232</u>	<u>\$ 2,403,800</u>	<u>\$ 98,006,788</u>
Liabilities, Equity, and Other Credits:					
Liabilities:					
Accounts payable and other liabilities	\$ 2,257,073	\$ 120,282	\$ -	\$ 459,703	\$ 2,837,058
Due to other funds	757,192	-	-	769,811	1,527,003
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>8,429,630</u>	<u>-</u>	<u>-</u>	<u>108,634</u>	<u>8,538,264</u>
Total liabilities	<u>11,443,895</u>	<u>120,282</u>	<u>-</u>	<u>1,338,148</u>	<u>12,902,325</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,791,503	-	-	1,268,032	8,059,535
Restricted -other	3,703,410	-	1,647,557	982,911	6,333,878
Committed	214,566	12,481,519	10,483,675	-	23,179,760
Assigned	1,248,120	-	-	-	1,248,120
Unreserved	<u>47,468,461</u>	<u>-</u>	<u>-</u>	<u>(1,185,291)</u>	<u>46,283,170</u>
Total equity and other credits	<u>59,426,060</u>	<u>12,481,519</u>	<u>12,131,232</u>	<u>1,065,652</u>	<u>85,104,463</u>
Total liabilities, equity and other credits	<u>\$ 70,869,955</u>	<u>\$ 12,601,801</u>	<u>\$ 12,131,232</u>	<u>\$ 2,403,800</u>	<u>\$ 98,006,788</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS

FOR THE PERIOD ENDED June 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 105,460,118	\$ -	\$ -	\$ -	\$ 105,460,118
Local option sales taxes	15,996,708	-	-	-	15,996,708
Other taxes and licenses	2,016,455	-	-	1,147,265	3,163,720
Unrestricted intergovernmental revenues	1,658,455	-	-	-	1,658,455
Restricted intergovernmental revenues	17,856,947	3,127,909	727,475	1,694,262	23,406,593
Permits and fees	3,130,874	-	-	100,187	3,231,061
Sales and services	7,416,017	-	-	-	7,416,017
Investment earnings	217,748	42,938	31,075	4,149	295,910
Other	1,407,154	-	-	-	1,407,154
Total revenues	155,160,476	3,170,847	758,550	2,945,863	162,035,736
Expenditures:					
Current:					
General government	9,598,222	-	-	78,465	9,676,687
Public safety	30,715,599	-	-	1,036,560	31,752,159
Central services	12,371,883	-	-	-	12,371,883
Human services	25,924,881	-	-	-	25,924,881
Transportation	344,699	3,391,889	-	-	3,736,588
Environmental protection	13,519,057	429,254	-	-	13,948,311
Culture and recreation	3,825,022	507,776	-	-	4,332,798
Economic and physical development	4,595,592	188,697	-	2,267,286	7,051,575
Education	35,488,626	-	3,479,095	-	38,967,721
Debt Service:					
Principal retirement	9,949,167	-	-	-	9,949,167
Interest and fiscal charges	6,487,455	-	-	-	6,487,455
Total expenditures	152,820,203	4,517,616	3,479,095	3,382,311	164,199,225
Revenues over (under) expenditures	2,340,273	(1,346,769)	(2,720,545)	(436,448)	(2,163,489)
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	(48,226,667)	-	-	-	(48,226,667)
Transfers from other funds	160,000	334,960	2,246,316	36,586	2,777,862
Transfers to other funds	(2,617,862)	(160,000)	-	-	(2,777,862)
Premiums on bonds issued	4,789,688	-	-	-	4,789,688
Discounts on bonds issued	(196,863)	-	-	-	(196,863)
Debt financing issued	45,827,136	(32,136)	-	-	45,795,000
Total other financing sources (uses)	(264,568)	142,824	2,246,316	36,586	2,161,158
Revenues and other financing sources over (under) expenditures and other financing uses	2,075,705	(1,203,945)	(474,229)	(399,862)	(2,331)
Fund balance, beginning of year	57,350,355	13,685,464	12,605,461	1,465,514	85,106,794
Fund balance, end of year to date	\$ 59,426,060	\$ 12,481,519	\$ 12,131,232	\$ 1,065,652	\$ 85,104,463

COUNTY OF BRUNSWICK, NORTH CAROLINA

Exhibit E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED June 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	General Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 102,585,336	\$ 103,378,319	\$ 105,460,118	\$ 2,081,799
Local option sales taxes	14,301,747	15,398,047	15,996,708	598,661
Other taxes and licenses	2,081,000	2,164,747	2,016,455	(148,292)
Unrestricted intergovernmental revenues	690,000	1,627,273	1,658,455	31,182
Restricted intergovernmental revenues	12,771,637	16,979,159	17,856,947	877,788
Permits and fees	2,798,485	2,871,010	3,130,874	259,864
Sales and services	7,913,238	7,232,266	7,416,017	183,751
Investment earnings	192,000	191,872	217,748	25,876
Other	1,194,650	1,493,181	1,407,154	(86,027)
Total revenues	<u>144,528,093</u>	<u>151,335,874</u>	<u>155,160,476</u>	<u>3,824,602</u>
Expenditures:				
Current:				
General government	9,608,800	10,804,226	9,598,222	1,206,004
Central services	14,017,649	13,909,515	12,371,883	1,537,632
Public safety	28,932,181	32,718,842	30,715,599	2,003,243
Transportation	102,992	344,699	344,699	-
Environmental protection	14,062,904	13,716,455	13,519,057	197,398
Economic and physical development	4,755,979	4,989,735	4,595,592	394,143
Human services	22,528,027	27,322,406	25,924,881	1,397,525
Education	35,488,626	35,488,626	35,488,626	-
Culture and recreation	3,947,719	4,042,104	3,825,022	217,082
Debt Service:				
Principal retirement	9,949,167	9,949,167	9,949,167	-
Interest and fiscal charges	4,911,512	6,566,015	6,487,455	78,560
Total expenditures	<u>148,305,556</u>	<u>159,851,790</u>	<u>152,820,203</u>	<u>7,031,587</u>
Revenues over (under) expenditures	<u>(3,777,463)</u>	<u>(8,515,916)</u>	<u>2,340,273</u>	<u>10,856,189</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	45,827,135	45,827,136	1
Advance repayment of debt	-	(48,226,667)	(48,226,667)	-
Premiums on bonds	-	4,789,688	4,789,688	-
Discounts on bonds	-	(196,863)	(196,863)	-
Sale of capital assets	-	-	-	-
Transfers from other funds	3,150,000	3,310,000	160,000	(3,150,000)
Transfers to other funds	(1,412,899)	(2,497,768)	(2,617,862)	(120,094)
Contingency	(400,000)	(54,830)	-	54,830
Appropriated fund balance	2,440,362	5,565,221	-	(5,565,221)
Total other financing sources (uses)	<u>3,777,463</u>	<u>8,515,916</u>	<u>(264,568)</u>	<u>(8,780,484)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>2,075,705</u>	<u>\$ 2,075,705</u>
Fund balance, beginning of year			<u>57,350,355</u>	
Fund balance, end of year to date			<u>\$ 59,426,060</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	Original Budget	Current Budget	June 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011
Revenues:						
Ad Valorem Taxes:						
Current year taxes	\$ 99,458,578	\$ 100,251,561	\$ 101,517,545	\$ 1,265,984	101%	96,734,004
Prior year taxes	2,500,000	2,500,000	3,240,025	740,025	130%	2,876,562
Penalties and interest	626,758	626,758	702,548	75,790	112%	736,199
	<u>102,585,336</u>	<u>103,378,319</u>	<u>105,460,118</u>	<u>2,081,799</u>	<u>102%</u>	<u>100,346,765</u>
Local Option Sales Taxes:						
Article 39 (1%)	5,897,066	6,297,066	6,679,861	382,795	106%	5,852,993
Article 40 (1/2%)	4,415,588	4,998,588	4,862,026	(136,562)	97%	4,505,897
Article 42 (1/2%)	3,989,093	4,102,393	4,450,742	348,349	108%	3,996,820
Article 44 (1/2%)	-	-	4,079	4,079	#DIV/0!	(64,023)
	<u>14,301,747</u>	<u>15,398,047</u>	<u>15,996,708</u>	<u>598,661</u>	<u>104%</u>	<u>14,291,687</u>
Other Taxes and Licenses:						
Scrap tire disposal fee	110,000	167,625	167,625	-	100%	136,701
Deed stamp excise tax	1,900,000	1,900,000	1,751,708	(148,292)	92%	1,836,620
Solid waste tax	36,000	47,124	47,124	-	100%	45,889
White goods disposal tax	35,000	49,998	49,998	-	100%	33,973
	<u>2,081,000</u>	<u>2,164,747</u>	<u>2,016,455</u>	<u>(148,292)</u>	<u>93%</u>	<u>2,053,183</u>
Unrestricted Intergovernmental:						
Medicaid hold harmless	-	937,273	1,077,537	140,264		878,018
Beer and wine tax	248,000	248,000	248,109	109	100%	248,907
Court facility fees	152,000	152,000	143,957	(8,043)	95%	153,143
Jail fees	290,000	290,000	188,852	(101,148)	65%	256,473
	<u>690,000</u>	<u>1,627,273</u>	<u>1,658,455</u>	<u>31,182</u>	<u>102%</u>	<u>1,536,541</u>
Restricted Intergovernmental:						
State and federal grant	12,733,486	16,893,735	17,739,631	845,896	105%	17,627,230
ARRA federal grant	15,151	43,375	67,626	24,251	156%	161,848
Payments in lieu of taxes	3,000	3,000	3,716	716	124%	3,641
ABC education requirement	-	-	1,656	1,656	#DIV/0!	1,087
ABC law enforcement services	2,000	2,000	1,183	(817)	59%	1,512
State drug tax	18,000	37,049	43,135	6,086	116%	89,542
	<u>12,771,637</u>	<u>16,979,159</u>	<u>17,856,947</u>	<u>877,788</u>	<u>105%</u>	<u>17,884,860</u>
Permits and Fees:						
Building permits	610,300	690,300	812,456	122,156	118%	726,300
Register of deeds	1,085,300	1,005,700	1,030,615	24,915	102%	1,051,828
Inspection fees	105,800	105,800	139,595	33,795	132%	127,241
Concealed handgun permit	60,000	78,810	87,260	8,450	111%	62,820
Other permit and fees	937,085	990,400	1,060,948	70,548	107%	972,219
	<u>2,798,485</u>	<u>2,871,010</u>	<u>3,130,874</u>	<u>259,864</u>	<u>109%</u>	<u>2,940,408</u>
Sales and Services:						
Solid waste fees	1,000,000	1,078,000	1,211,065	133,065	112%	1,225,984
School resource officer reimbursement	853,240	853,240	751,300	(101,940)	88%	767,975
Rents	5,334	5,945	86,145	80,200	1449%	5,334
EMS Charges	2,700,000	2,806,902	2,713,409	(93,493)	97%	2,791,839
Food Services	1,426,000	434,500	444,294	9,794	102%	463,741
Public health user fees	703,484	738,506	835,939	97,433	113%	805,105
Social services fees	59,000	59,000	53,248	(5,752)	90%	57,216
Public housing fees	2,000	48,260	47,955	(305)	99%	15,230
Tax collection fees	180,602	180,602	218,521	37,919	121%	190,595
Other sales and services	773,603	810,727	833,739	23,012	103%	731,050
Fuel reimbursement	-	-	-	-	#DIV/0!	-
Recreation services	209,975	216,584	220,402	3,818	102%	209,857
	<u>7,913,238</u>	<u>7,232,266</u>	<u>7,416,017</u>	<u>183,751</u>	<u>103%</u>	<u>7,263,926</u>
Investment earnings	<u>192,000</u>	<u>191,872</u>	<u>217,748</u>	<u>25,876</u>	<u>113%</u>	<u>296,024</u>
Other:						
Tax refunds - sales and gas tax	500	500	1,099	599	220%	540
ABC bottles taxes	42,000	42,000	47,471	5,471	113%	46,531
County Board of Alcohol Control	24,000	24,000	24,000	-	100%	24,000
Contributions	4,000	36,259	44,696	8,437	123%	56,472
Other revenues	1,124,150	1,390,422	1,289,888	(100,534)	93%	1,330,646
	<u>1,194,650</u>	<u>1,493,181</u>	<u>1,407,154</u>	<u>(86,027)</u>	<u>94%</u>	<u>1,458,189</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	Original Budget	Current Budget	June 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011
Total revenues	144,528,093	151,335,874	155,160,476	3,824,602	102.5%	148,071,583
Expenditures:						
General Government:						
Governing Body:						
Salaries	264,435	271,785	267,850	3,935	99%	265,007
Fringe benefits	96,918	98,480	73,870	24,610	75%	70,553
Operating costs	66,100	66,750	44,643	22,107	67%	53,552
Capital outlay	-	-	-	-	#DIV/0!	-
	427,453	437,015	386,363	50,652	88%	389,112
County Administration:						
Salaries	695,608	701,128	679,718	21,410	97%	624,624
Fringe benefits	216,896	218,507	204,104	14,403	93%	192,373
Operating costs	53,000	55,730	35,237	20,493	63%	30,615
Capital outlay	-	-	-	-	#DIV/0!	-
	965,504	975,365	919,059	56,306	94%	847,612
Finance:						
Salaries	642,376	650,286	626,671	23,615	96%	623,789
Fringe benefits	220,705	222,707	213,094	9,613	96%	204,637
Operating costs	288,985	354,642	305,152	49,490	86%	274,704
Capital outlay	-	-	-	-	#DIV/0!	-
	1,152,066	1,227,635	1,144,917	82,718	93%	1,103,130
Tax Administration:						
Salaries	1,359,755	1,380,655	1,323,889	56,766	96%	1,293,701
Fringe benefits	526,470	541,419	517,414	24,005	96%	494,791
Operating costs	284,740	1,018,840	436,508	582,332	43%	379,556
Capital outlay	-	-	-	-	#DIV/0!	-
	2,170,965	2,940,914	2,277,811	663,103	77%	2,168,048
Revenue Collector:						
Salaries	408,491	418,291	397,185	21,106	95%	440,195
Fringe benefits	177,638	183,147	170,082	13,065	93%	184,357
Operating costs	76,550	77,750	52,947	24,803	68%	62,217
Capital outlay	-	-	-	-	#DIV/0!	-
	662,679	679,188	620,214	58,974	91%	686,769
Geographic Information:						
Salaries	367,250	373,210	372,689	521	100%	389,287
Fringe benefits	135,082	136,450	134,264	2,186	98%	136,808
Operating costs	64,630	65,670	46,074	19,596	70%	50,363
Capital outlay	-	-	-	-	#DIV/0!	-
	566,962	575,330	553,027	22,303	96%	576,458
County Attorney:						
Salaries	302,778	303,948	294,942	9,006	97%	234,871
Fringe benefits	95,457	101,678	96,043	5,635	94%	64,154
Operating costs	69,400	294,215	283,404	10,811	96%	172,016
Capital outlay	-	-	-	-	#DIV/0!	-
	467,635	699,841	674,389	25,452	96%	471,041
Court Facilities:						
Salaries	70,600	106,929	102,619	4,310	96%	118,370
Fringe benefits	22,996	39,694	35,750	3,944	90%	37,359
Operating costs	204,270	175,490	117,933	57,557	67%	98,507
Capital outlay	-	-	-	-	#DIV/0!	-
	297,866	322,113	256,302	65,811	80%	254,236
Board of Elections:						
Salaries	371,308	376,308	340,143	36,165	90%	331,255
Fringe benefits	98,634	99,611	89,506	10,105	90%	85,391
Operating costs	149,371	149,371	123,338	26,033	83%	63,915
	619,313	625,290	552,987	72,303	88%	480,561
Register of Deeds:						
Salaries	667,633	689,133	684,620	4,513	99%	671,656
Fringe benefits	308,489	315,093	311,389	3,704	99%	308,778
Operating costs	1,302,235	1,317,309	1,217,144	100,165	92%	1,254,359
	2,278,357	2,321,535	2,213,153	108,382	95%	2,234,793
Total general government	9,608,800	10,804,226	9,598,222	1,206,004	89%	9,211,760
Central Services:						
Management Information Systems:						
Salaries	586,099	595,059	572,010	23,049	96%	580,799

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	Original Budget	Current Budget	June 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011
Fringe benefits	205,254	207,207	197,139	10,068	95%	194,352
Operating costs	307,100	327,208	297,609	29,599	91%	307,588
Capital outlay	-	8,651	8,651	-	100%	23,382
	1,098,453	1,138,125	1,075,409	62,716	94%	1,106,121
Service Center:						
Salaries	577,768	588,168	585,498	2,670	100%	569,714
Fringe benefits	230,033	232,572	229,052	3,520	98%	215,841
Operating costs	1,083,495	757,603	214,783	542,820	28%	235,700
Capital outlay	31,100	31,100	23,790	7,310	76%	-
	1,922,396	1,609,443	1,053,123	556,320	65%	1,021,255
Engineering:						
Salaries	305,446	308,106	269,580	38,526	87%	218,247
Fringe benefits	104,866	105,843	91,637	14,206	87%	73,505
Operating costs	30,750	33,090	23,904	9,186	72%	25,992
Capital outlay	-	-	-	-	#DIV/0!	-
	441,062	447,039	385,121	61,918	86%	317,744
Operation Services:						
Salaries	1,951,209	2,031,882	1,956,694	75,188	96%	1,896,243
Fringe benefits	838,813	858,618	814,274	44,344	95%	765,711
Operating costs	2,833,400	3,279,736	3,192,016	87,720	97%	2,694,299
Capital outlay	33,000	33,000	32,055	945	97%	47,671
	5,656,422	6,203,236	5,995,039	208,197	97%	5,403,924
Non-departmental:						
Salaries	-	-	-	-	-	-
Fringe benefits	1,729,143	1,660,761	1,586,785	73,976	96%	1,898,307
Operating costs	1,643,688	2,183,499	1,731,869	451,630	79%	483,559
Capital outlay	-	9,466	9,465	1	100%	-
	3,372,831	3,853,726	3,328,119	525,607	86%	2,381,866
Food Services:						
Salaries	300,176	305,147	304,496	651	100%	298,176
Fringe benefits	148,471	154,998	154,317	681	100%	139,017
Operating costs	1,077,838	197,801	76,259	121,542	39%	29,034
	1,526,485	657,946	535,072	122,874	81%	466,227
Total central services	14,017,649	13,909,515	12,371,883	1,537,632	89%	10,697,137
Public Safety:						
District Attorney:						
Salaries	-	117,658	117,625	33	100%	131,153
Fringe benefits	-	63	62	1	98%	26,640
Operating costs	104,803	97,204	85,084	12,120	88%	95,876
Capital outlay	-	-	-	-	#DIV/0!	-
	104,803	214,925	202,771	12,154	94%	253,669
Sheriff:						
Salaries	6,065,234	6,534,344	6,377,372	156,972	98%	6,361,170
Fringe benefits	2,249,957	2,386,050	2,304,298	81,752	97%	2,164,116
Operating costs	1,532,833	2,263,592	2,174,419	89,173	96%	1,929,174
Capital outlay	494,266	549,459	523,268	26,191	95%	429,083
	10,342,290	11,733,445	11,379,357	354,088	97%	10,883,543
Criminal Justice Partnership:						
Salaries	92,599	92,521	92,519	2	100%	91,725
Fringe benefits	35,934	36,324	36,047	277	99%	33,994
Operating costs	159,572	161,652	104,725	56,927	65%	119,109
Capital outlay	-	-	-	-	#DIV/0!	-
	288,105	290,497	233,291	57,206	80%	244,828
Detention Center:						
Salaries	3,470,741	3,648,241	3,584,007	64,234	98%	3,377,831
Fringe benefits	1,430,955	1,490,903	1,440,533	50,370	97%	1,339,499
Operating costs	1,857,000	2,113,557	2,044,725	68,832	97%	1,752,605
Capital outlay	-	-	-	-	#DIV/0!	-
	6,758,696	7,252,701	7,069,265	183,436	97%	6,469,935
Emergency Medical:						
Salaries	3,831,757	3,872,756	3,838,062	34,694	99%	3,767,664
Fringe benefits	1,369,572	1,340,058	1,308,379	31,679	98%	1,273,282
Operating costs	913,725	1,021,020	980,591	40,429	96%	968,431
Capital outlay	236,000	379,066	242,818	136,248	64%	149,042
	6,351,054	6,612,900	6,369,850	243,050	96%	6,158,419
Emergency Management:						

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	Original Budget	Current Budget	June 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011
Salaries	366,919	378,239	375,429	2,810	99%	384,489
Fringe benefits	124,253	128,426	125,915	2,511	98%	120,917
Operating costs	234,101	338,970	250,594	88,376	74%	164,837
Capital outlay	-	357,126	18,996	338,130	5%	-
	<u>725,273</u>	<u>1,202,761</u>	<u>770,934</u>	<u>431,827</u>	<u>64%</u>	<u>670,243</u>
Other Agencies:						
Fire districts	300,000	300,000	244,250	55,750	81%	304,135
Rescue Squads	262,200	262,200	224,454	37,746	86%	237,475
	<u>562,200</u>	<u>562,200</u>	<u>468,704</u>	<u>93,496</u>	<u>83%</u>	<u>541,610</u>
Public Inspections:						
Salaries	546,648	553,098	544,473	8,625	98%	542,392
Fringe benefits	205,870	208,019	202,434	5,585	97%	193,782
Operating costs	65,120	69,670	59,893	9,777	86%	50,310
Capital outlay	-	-	-	-	#DIV/0!	-
	<u>817,638</u>	<u>830,787</u>	<u>806,800</u>	<u>23,987</u>	<u>97%</u>	<u>786,484</u>
Coroner:						
Operating costs	70,000	100,000	92,589	7,411	93%	53,185
Central Communications:						
Salaries	1,279,270	1,302,870	1,281,536	21,334	98%	1,228,749
Fringe benefits	533,180	547,448	508,672	38,776	93%	465,016
Operating costs	304,550	853,843	374,582	479,261	44%	451,916
Capital outlay	9,000	405,948	396,948	9,000	98%	-
	<u>2,126,000</u>	<u>3,110,109</u>	<u>2,561,738</u>	<u>548,371</u>	<u>82%</u>	<u>2,145,681</u>
Animal Control:						
Salaries	421,750	428,200	412,683	15,517	96%	447,484
Fringe benefits	180,872	183,021	171,209	11,812	94%	181,311
Operating costs	183,500	197,296	176,408	20,888	89%	229,334
Capital outlay	-	-	-	-	#DIV/0!	-
	<u>786,122</u>	<u>808,517</u>	<u>760,300</u>	<u>48,217</u>	<u>94%</u>	<u>858,129</u>
Total public safety	<u>28,932,181</u>	<u>32,718,842</u>	<u>30,715,599</u>	<u>2,003,243</u>	<u>94%</u>	<u>29,065,726</u>
Transportation:						
Cape Fear Regional Jetport	66,000	66,000	66,000	-	100%	66,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	-	100%	27,500
Cape Fear Transportation Authority	9,492	9,492	9,492	-	100%	7,458
Brunswick Transit System	-	241,707	241,707	-	100%	160,972
Total transportation	<u>102,992</u>	<u>344,699</u>	<u>344,699</u>	<u>-</u>	<u>100%</u>	<u>261,930</u>
Environmental Protection:						
Solid Waste:						
Salaries	351,084	356,934	339,519	17,415	95%	353,007
Fringe benefits	140,735	142,004	122,855	19,149	87%	132,136
Operating costs	13,319,900	12,902,582	12,750,939	151,643	99%	12,363,210
Capital outlay	-	63,750	63,559	191	100%	-
	<u>13,811,719</u>	<u>13,465,270</u>	<u>13,276,872</u>	<u>188,398</u>	<u>99%</u>	<u>12,848,353</u>
Other:						
Forestry services	212,185	212,185	212,185	-	100%	200,114
Soil Restoration	-	-	-	-	#DIV/0!	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-
Brunswick County Beach Consortium	30,000	30,000	30,000	-	100%	30,000
Cape Fear River Corridor	9,000	9,000	-	9,000	0%	9,000
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-
	<u>251,185</u>	<u>251,185</u>	<u>242,185</u>	<u>9,000</u>	<u>96%</u>	<u>239,114</u>
Total environmental protection	<u>14,062,904</u>	<u>13,716,455</u>	<u>13,519,057</u>	<u>197,398</u>	<u>99%</u>	<u>13,087,467</u>
Economic Development:						
Code Enforcement:						
Salaries	162,325	164,375	137,587	26,788	84%	160,507
Fringe benefits	67,594	68,375	54,635	13,740	80%	63,466
Operating costs	26,825	28,775	17,177	11,598	60%	16,278
Capital outlay	-	-	-	-	#DIV/0!	-
	<u>256,744</u>	<u>261,525</u>	<u>209,399</u>	<u>52,126</u>	<u>80%</u>	<u>240,251</u>
Planning:						
Salaries	628,761	632,157	582,817	49,340	92%	647,115

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	Original Budget	Current Budget	June 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011
Fringe benefits	231,509	233,172	220,898	12,274	95%	228,987
Operating costs	127,993	111,259	81,362	29,897	73%	120,101
Capital outlay	-	-	-	-	#DIV/0!	-
	988,263	976,588	885,077	91,511	91%	996,203
Cooperative Extension:						
Salaries	318,141	243,047	229,167	13,880	94%	268,821
Fringe benefits	249	91,736	74,639	17,097	81%	575
Operating costs	90,846	110,463	99,123	11,340	90%	92,258
Capital outlay	-	-	-	-	#DIV/0!	-
	409,236	445,246	402,929	42,317	90%	361,654
Soil and Water Conservation:						
Salaries	127,032	130,032	129,966	66	100%	125,314
Fringe benefits	51,917	52,503	52,448	55	100%	49,009
Operating costs	14,200	15,770	10,507	5,263	67%	15,975
Capital outlay	-	-	-	-	#DIV/0!	-
	193,149	198,305	192,921	5,384	97%	190,298
Public Housing Section 8:						
Salaries	183,490	183,268	182,829	439	100%	181,649
Fringe benefits	71,950	71,638	71,383	255	100%	67,683
Operating costs	2,273,288	2,268,992	2,260,883	8,109	100%	2,279,873
Capital outlay	-	-	-	-	#DIV/0!	-
	2,528,728	2,523,898	2,515,095	8,803	100%	2,529,205
Community Development:						
Operating costs	-	81,228	3,457	77,771	4%	5,687
Economic Development:						
Salaries	187,444	190,444	188,496	1,948	99%	185,827
Fringe benefits	63,915	64,501	62,718	1,783	97%	60,280
Operating costs	128,500	135,500	135,500	-	100%	128,500
	379,859	390,445	386,714	3,731	99%	374,607
Other Economic Development:						
Lockwood Folly & Shallotte Dredging	-	112,500	-	112,500	0%	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-
Committee of 100	-	-	-	-	#DIV/0!	-
	-	112,500	-	112,500	0%	-
Total economic development	4,755,979	4,989,735	4,595,592	394,143	92%	4,697,905
Human Services:						
Health:						
Administration:						
Salaries	2,271,850	2,288,950	2,256,841	32,109	99%	2,315,331
Fringe benefits	883,906	892,985	833,412	59,573	93%	849,621
Operating costs	67,055	241,919	203,567	38,352	84%	61,426
Capital outlay	-	45,164	23,181	21,983	51%	6,991
	3,222,811	3,469,018	3,317,001	152,017	96%	3,233,369
Communicable Diseases:						
Operating costs	233,375	267,383	245,314	22,069	92%	252,433
Adult Health Maintenance:						
Salaries	-	-	-	-	#DIV/0!	53,444
Fringe benefits	-	-	-	-	#DIV/0!	16,416
Operating costs	67,790	108,616	80,699	27,917	74%	98,003
	67,790	108,616	80,699	27,917	74%	167,863
Senior Health						
Salaries	176,672	179,522	179,507	15	100%	175,170
Fringe benefits	61,700	54,787	53,201	1,586	97%	50,202
Operating costs	186,275	225,163	218,616	6,547	97%	211,552
	424,647	459,472	451,324	8,148	98%	436,924
Maternal and Child Health:						
Salaries	360,656	370,506	370,495	11	100%	357,740
Fringe benefits	160,532	166,625	165,872	753	100%	150,753
Operating costs	660,225	718,488	619,130	99,358	86%	700,002
Capital outlay	-	-	-	-	#DIV/0!	14,757
	1,181,413	1,255,619	1,155,497	100,122	92%	1,223,252

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	Original Budget	Current Budget	June 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011
Environmental Health:						
Salaries	903,359	860,359	753,389	106,970	88%	892,774
Fringe benefits	311,826	309,511	264,446	45,065	85%	320,063
Operating costs	169,871	254,717	230,872	23,845	91%	211,839
Capital outlay	19,000	25,585	10,194	15,391	40%	8,471
	<u>1,404,056</u>	<u>1,450,172</u>	<u>1,258,901</u>	<u>191,271</u>	<u>87%</u>	<u>1,433,147</u>
Total health	<u>6,534,092</u>	<u>7,010,280</u>	<u>6,508,736</u>	<u>501,544</u>	<u>93%</u>	<u>6,746,988</u>
Veterans' Services:						
Salaries	89,816	91,066	89,779	1,287	99%	87,783
Fringe benefits	35,194	35,439	34,285	1,154	97%	33,089
Operating costs	12,444	11,896	9,926	1,970	83%	9,337
Total veterans' services	<u>137,454</u>	<u>138,401</u>	<u>133,990</u>	<u>4,411</u>	<u>97%</u>	<u>130,209</u>
Social Services:						
Administration:						
Salaries	5,504,802	5,227,052	5,166,551	60,501	99%	5,418,322
Fringe benefits	2,205,482	2,203,451	2,012,514	190,937	91%	1,932,624
Operating costs	1,162,174	1,922,829	1,745,061	177,768	91%	1,424,171
Capital outlay	-	-	-	-	#DIV/0!	-
	<u>8,872,458</u>	<u>9,353,332</u>	<u>8,924,126</u>	<u>429,206</u>	<u>95%</u>	<u>8,775,117</u>
Community Alternative Program:						
Salaries	291,966	298,766	232,274	66,492	78%	293,628
Fringe benefits	155,600	157,358	124,542	32,816	79%	155,629
Operating costs	76,181	68,381	32,449	35,932	47%	56,062
	<u>523,747</u>	<u>524,505</u>	<u>389,265</u>	<u>135,240</u>	<u>74%</u>	<u>505,319</u>
Title III-In Home Care:						
Salaries	210,926	219,926	188,398	31,528	86%	197,629
Fringe benefits	121,975	123,733	112,617	11,116	91%	115,502
Operating costs	14,700	4,700	415	4,285	9%	13,223
	<u>347,601</u>	<u>348,359</u>	<u>301,430</u>	<u>46,929</u>	<u>87%</u>	<u>326,354</u>
Other Operating Costs:						
Medical assistance	10,000	15,000	13,723	1,277	91%	39,783
Aid to the blind	5,700	6,700	6,082	618	91%	4,772
Adoption assistance	280,000	280,000	264,592	15,408	94%	252,216
Special assistance to aged	525,000	262,500	239,238	23,262	91%	224,679
Special assistance to disabled	-	262,500	260,370	2,130	99%	227,194
Foster care	321,000	391,000	386,094	4,906	99%	349,390
State foster home	200,000	252,000	250,927	1,073	100%	101,990
Special assistance	3,500	3,500	-	3,500	0%	361
Day care	2,068,475	4,520,834	4,517,892	2,942	100%	4,432,060
Special child adoption assistance	-	118,698	37,852	80,846	32%	57,252
	<u>3,413,675</u>	<u>6,112,732</u>	<u>5,976,770</u>	<u>135,962</u>	<u>98%</u>	<u>5,689,697</u>
Total social services	<u>13,157,481</u>	<u>16,338,928</u>	<u>15,591,591</u>	<u>747,337</u>	<u>95%</u>	<u>15,296,487</u>
Other Human Services:						
Coastalcare	692,000	690,000	689,127	873	100%	696,531
Other human services	2,007,000	2,207,524	2,205,513	2,011	100%	2,206,996
Other human services-capital outlay	-	937,273	795,924	141,349	85%	-
	<u>2,699,000</u>	<u>3,834,797</u>	<u>3,690,564</u>	<u>144,233</u>	<u>96%</u>	<u>2,903,527</u>
Total human services	<u>22,528,027</u>	<u>27,322,406</u>	<u>25,924,881</u>	<u>1,397,525</u>	<u>95%</u>	<u>25,077,211</u>
Education:						
Public schools - current	31,293,219	31,293,219	31,293,219	-	100%	29,515,717
Public schools - capital outlay	656,501	656,501	656,501	-	100%	-
Community college - current	3,538,906	3,538,906	3,538,906	-	100%	3,435,831
Community college - capital outlay	-	-	-	-	#DIV/0!	-
Total education	<u>35,488,626</u>	<u>35,488,626</u>	<u>35,488,626</u>	<u>-</u>	<u>100%</u>	<u>32,951,548</u>
Culture and Recreation:						
Parks and Recreation:						
Salaries	1,193,771	1,179,221	1,159,301	19,920	98%	1,131,928
Fringe benefits	398,426	413,493	405,522	7,971	98%	377,274
Operating costs	876,476	921,817	829,427	92,390	90%	850,208
Capital outlay	30,000	35,000	31,080	3,920	89%	64,648
	<u>2,498,673</u>	<u>2,549,531</u>	<u>2,425,330</u>	<u>124,201</u>	<u>95%</u>	<u>2,424,058</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	Original Budget	Current Budget	June 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2011
Brunswick County Library:						
Salaries	665,728	668,728	632,440	36,288	95%	665,431
Fringe benefits	283,468	286,495	259,499	26,996	91%	267,031
Operating costs	249,850	287,350	257,753	29,597	90%	211,946
Capital outlay	-	-	-	-	#DIV/0!	-
	<u>1,199,046</u>	<u>1,242,573</u>	<u>1,149,692</u>	<u>92,881</u>	<u>93%</u>	<u>1,144,408</u>
Other Culture and Recreation:						
Contributions	250,000	250,000	250,000	-	100%	292,330
Total culture and recreation	<u>3,947,719</u>	<u>4,042,104</u>	<u>3,825,022</u>	<u>217,082</u>	<u>95%</u>	<u>3,860,796</u>
Debt Service:						
Principal retirement	9,949,167	9,949,167	9,949,167	-	100%	10,099,775
Interest and fees	4,911,512	6,566,015	6,487,455	78,560	99%	5,367,812
Total debt service	<u>14,860,679</u>	<u>16,515,182</u>	<u>16,436,622</u>	<u>78,560</u>	<u>100%</u>	<u>15,467,587</u>
Total expenditures	<u>148,305,556</u>	<u>159,851,790</u>	<u>152,820,203</u>	<u>7,031,587</u>	<u>95.6%</u>	<u>144,379,067</u>
Revenues over (under) expenditures	<u>(3,777,463)</u>	<u>(8,515,916)</u>	<u>2,340,273</u>	<u>10,856,189</u>		<u>3,692,516</u>
Other Financing Sources (Uses):						
Issuance of long-term debt	-	45,827,135	45,827,136	1	100%	-
Premiums on bonds	-	4,789,688	4,789,688	-	100%	-
Discounts on bonds	-	(196,863)	(196,863)	-	100%	-
Payment to escrow agent for refunded debt	-	(48,226,667)	(48,226,667)	-	100%	-
Sale of capital assets	-	-	-	-	#DIV/0!	-
	<u>-</u>	<u>2,193,293</u>	<u>2,193,294</u>	<u>1</u>	<u>100%</u>	<u>-</u>
Transfers From Other Funds:						
Transfer from school capital project fund	-	-	-	-	#DIV/0!	1,246,492
Transfer from county capital project fund	3,150,000	3,310,000	160,000	(3,150,000)	5%	1,228,139
	<u>3,150,000</u>	<u>3,310,000</u>	<u>160,000</u>	<u>(3,150,000)</u>	<u>5%</u>	<u>2,474,631</u>
Transfers To Other Funds:						
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-
Transfer to school capital project fund	(961,939)	(2,126,222)	(2,246,316)	(120,094)	106%	(2,750,906)
Transfer to grant project funds	(15,000)	(36,586)	(36,586)	-	100%	(85,052)
Transfer to register of deeds technology fund	(101,000)	-	-	-	#DIV/0!	(96,225)
Transfer to 911 fund	-	-	-	-	#DIV/0!	(31,090)
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-
Transfer to county capital project funds	(334,960)	(334,960)	(334,960)	-	100%	-
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-
	<u>(1,412,899)</u>	<u>(2,497,768)</u>	<u>(2,617,862)</u>	<u>(120,094)</u>	<u>105%</u>	<u>(2,963,273)</u>
Budgetary Financing Sources (Uses):						
Contingency	(400,000)	(54,830)	-	54,830	0%	-
Appropriated fund balance	2,440,362	5,565,221	-	(5,565,221)	0%	-
	<u>2,040,362</u>	<u>5,510,391</u>	<u>-</u>	<u>(5,510,391)</u>	<u>0%</u>	<u>-</u>
Total other financing sources (uses)	<u>3,777,463</u>	<u>8,515,916</u>	<u>(264,568)</u>	<u>(8,780,484)</u>	<u>-3%</u>	<u>(488,642)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>2,075,705</u>	<u>\$ 2,075,705</u>		<u>3,203,874</u>
Fund balance, beginning of year			<u>57,350,355</u>			<u>54,146,481</u>
Fund balance, end of year to date			<u>\$ 59,426,060</u>			<u>\$ 57,350,355</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - COUNTY CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED June 30, 2012

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 12,878,007	\$ 9,206,446	\$ 3,127,909	\$ 12,334,355
Investment earnings	84,422	84,234	42,938	127,172
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	17,590,396	13,863,494	3,170,847	17,034,341
Expenditures:				
Capital Improvements:				
Environmental protection:				
C&D Landfill expansion	2,658,713	2,113,690	429,254	2,542,944
Economic Development:				
Avalon	3,922,845	251,986	34,167	286,153
Goose Marsh	170,821	-	154,530	154,530
Springlake at Maritime Shores	274,585	-	-	-
	4,368,251	251,986	188,697	440,683
Cultural and recreation:				
Ocean Isle Beach Park	3,145,850	2,960,713	185,038	3,145,751
Cedar Grove Park	5,779,761	5,501,211	278,550	5,779,761
Leland Library	693,452	693,451	-	693,451
Town Creek Park Improvements	37,350	-	37,350	37,350
Brunswick River Boat Ramp	10,300	-	6,838	6,838
	9,666,713	9,155,375	507,776	9,663,151
Transportation:				
Airport Improvements	15,056,758	10,469,250	3,391,889	13,861,139
Total expenditures	31,750,435	21,990,301	4,517,616	26,507,917
Revenues over (under) expenditures	(14,160,039)	(8,126,807)	(1,346,769)	(9,473,576)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(4,626,194)	-	-	-
Transfer from general fund	12,418,812	12,083,853	334,960	12,418,813
Transfer to general fund	(4,538,139)	(1,228,139)	(160,000)	(1,388,139)
Debt financing issued	2,242,865	2,275,000	(32,136)	2,242,864
Premium on bonds issued	42,102	42,102	-	42,102
Total other financing sources (uses)	14,160,039	13,172,816	142,824	13,315,640
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 5,046,009	(1,203,945)	\$ 3,842,064
Fund balance, beginning of year			13,685,464	
Fund balance, end of year to date			\$ 12,481,519	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED June 30, 2012

	Project Budget	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenues	\$ 4,772,520	\$ 2,494,462	\$ 727,475	\$ 3,221,937
Investment earnings	1,199,342	1,254,977	31,075	1,286,052
Other	-	-	-	-
Total revenues	<u>5,971,862</u>	<u>3,749,439</u>	<u>758,550</u>	<u>4,507,989</u>
Expenditures:				
Brunswick County Schools capital projects	34,035,413	19,179,114	3,016,253	22,195,367
Brunswick Community College	31,665,911	29,578,013	462,842	30,040,855
Total expenditures	<u>65,701,324</u>	<u>48,757,127</u>	<u>3,479,095</u>	<u>52,236,222</u>
Revenues over (under) expenditures	(59,729,462)	(45,007,688)	(2,720,545)	(47,728,233)
Other Financing Sources (Uses):				
Transfer from general fund	22,710,480	20,584,258	2,246,316	22,830,574
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>59,729,462</u>	<u>51,060,734</u>	<u>2,246,316</u>	<u>53,307,050</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 6,053,046</u>	(474,229)	<u>\$ 5,578,817</u>
Fund balance, beginning of year			12,605,461	
Fund balance, end of year to date			<u>\$ 12,131,232</u>	

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS

June 30, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:					
Cash, cash equivalents and investments	\$ 80,589	\$ 449,338	\$ -	\$ 688,690	\$ 1,218,617
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	960	-	935	1,895
Receivables - net	212,866	-	-	-	212,866
Due from other governmental agencies	-	50,613	919,809	-	970,422
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 293,455</u>	<u>\$ 500,911</u>	<u>\$ 919,809</u>	<u>\$ 689,625</u>	<u>\$ 2,403,800</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 293,455	\$ 152,085	\$ 11,131	\$ 3,032	\$ 459,703
Due to other funds	-	-	769,811	-	769,811
Deferred revenue	-	-	108,634	-	108,634
Total liabilities	<u>293,455</u>	<u>152,085</u>	<u>889,576</u>	<u>3,032</u>	<u>1,338,148</u>
Fund Balance:					
Reserved for:					
State statute	212,866	51,573	919,809	935	1,185,183
Restricted-other		297,253		685,658	982,911
Assigned					-
Unassigned	(212,866)	-	(889,576)	-	(1,102,442)
Total fund balance	<u>-</u>	<u>348,826</u>	<u>30,233</u>	<u>686,593</u>	<u>1,065,652</u>
Total liabilities and fund balance	<u>\$ 293,455</u>	<u>\$ 500,911</u>	<u>\$ 919,809</u>	<u>\$ 689,625</u>	<u>\$ 2,403,800</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED June 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:					
Other taxes and licenses	\$ 1,147,265	\$ -	\$ -	\$ -	1,147,265
Restricted intergovernmental	-	607,350	1,086,912	-	1,694,262
Permits and fees	-	-	-	100,187	100,187
Investment earnings	-	1,931	-	2,218	4,149
Other	-	-	-	-	-
Total revenues	<u>1,147,265</u>	<u>609,281</u>	<u>1,086,912</u>	<u>102,405</u>	<u>2,945,863</u>
Expenditures:					
General government	-	-	-	78,465	78,465
Public safety	-	1,036,560	-	-	1,036,560
Economic and physical development	1,147,266	-	1,120,020	-	2,267,286
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>1,147,266</u>	<u>1,036,560</u>	<u>1,120,020</u>	<u>78,465</u>	<u>3,382,311</u>
Revenues over (under) expenditures	(1)	(427,279)	(33,108)	23,940	(436,448)
Other Financing Sources (Uses):					
Transfers In:					
Transfers from general fund	-	-	-	-	-
Transfers Out:					
Transfer to general fund	-	-	36,586	-	36,586
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>36,586</u>	<u>-</u>	<u>36,586</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(1)	(427,279)	3,478	23,940	(399,862)
Fund balance, beginning of year	<u>1</u>	<u>776,105</u>	<u>26,755</u>	<u>662,653</u>	<u>1,465,514</u>
Fund balance, end of year to date	<u>\$ -</u>	<u>\$ 348,826</u>	<u>\$ 30,233</u>	<u>\$ 686,593</u>	<u>\$ 1,065,652</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE
 BRUNSWICK COUNTY OCCUPANCY TAX FUND
 FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>June 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
Revenues:				
Occupancy taxes	\$ 1,098,747	\$ 1,147,265	\$ 48,518	1,077,062
Expenditures				
Economic and physical development	1,098,747	1,147,266	(48,519)	1,077,061
Revenues over (under) expenditures	-	(1)	(1)	1
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Transfer to general fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	(1)	<u>\$ (1)</u>	1
Fund balance, beginning of year		1		-
Fund balance, end of year to date		<u>\$ -</u>		<u>\$ 1</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
 FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011**

	<u>Budget</u>	<u>June 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
Revenues:				
Restricted intergovernmental	\$ 882,350	\$ 607,350	\$ (275,000)	\$ 930,750
Investment earnings	690	1,931	1,241	4,541
Total revenues	<u>883,040</u>	<u>609,281</u>	<u>(273,759)</u>	<u>935,291</u>
Expenditures:				
Public safety	<u>1,488,132</u>	<u>1,036,560</u>	<u>451,572</u>	<u>991,003</u>
Revenues over (under) expenditures	(605,092)	(427,279)	177,813	(55,712)
Other Financing Sources (Uses):				
Transfers from general fund	-	-	-	31,090
Appropriated fund balance	<u>605,092</u>	<u>-</u>	<u>(605,092)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(427,279)</u>	<u>\$ (427,279)</u>	<u>(24,622)</u>
Fund balance, beginning of year		<u>776,105</u>		<u>800,728</u>
Fund balance, end of year to date		<u>\$ 348,826</u>		<u>\$ 776,105</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED June 30, 2012

	Project Authorization	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 4,284,521	\$ 2,490,888	\$ 1,086,912	\$ 3,577,800
Other revenue	1,615	1,615	-	1,615
Investment earnings	-	72	-	72
Total revenues	<u>4,286,136</u>	<u>2,492,575</u>	<u>1,086,912</u>	<u>3,579,487</u>
Expenditures:				
CHAF	788,724	786,897	1,827	788,724
Emergency Services - Public Safety	1,887,960	1,239,867	397,530	1,637,397
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	642,839	323,783	102,241	426,024
Environmental protection	14,408	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	9,032	390,968	400,000
Urgent Repair - 2010	91,600	69,140	20,020	89,160
Culture and recreation	95,000	3,665	57,671	61,336
USDA Housing Preservation (HPG)	135,000	71,596	63,405	135,001
Urgent Repair - 2011	90,000	-	40,238	40,238
Single Family Rehabilitation - 2011	<u>160,000</u>	<u>600</u>	<u>46,120</u>	<u>46,720</u>
Total expenditures	<u>4,432,669</u>	<u>2,566,126</u>	<u>1,120,020</u>	<u>3,686,146</u>
Revenues over (under) expenditures	(146,533)	(73,551)	(33,108)	(106,659)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfers from general fund	146,533	100,306	36,586	136,892
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>146,533</u>	<u>100,306</u>	<u>36,586</u>	<u>136,892</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 26,755</u>	3,478	<u>\$ 30,233</u>
Fund balance, beginning of year			<u>26,755</u>	
Fund balance, end of year to date			<u>\$ 30,233</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND
 FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	Budget	June 30, 2012	Variance Positive (Negative)	June 30, 2011
Revenues:				
Investment earnings	\$ 3,000	\$ 2,218	\$ (782)	\$ 3,345
Other permits and fees	113,000	100,187	(12,813)	-
Total revenues	116,000	102,405	(13,595)	3,345
Expenditures:				
General government	160,379	78,465	81,914	90,401
Revenues over (under) expenditures	(44,379)	23,940	68,319	(87,056)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	96,225
Appropriated Fund Balance	44,379	-	(44,379)	-
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	23,940	\$ 23,940	9,169
Fund balance, beginning of year		662,653		653,482
Fund balance, end of year to date		\$ 686,593		\$ 662,653

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

June 30, 2012

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 23,529,270	4,785,689	\$ 28,314,959
Restricted cash	1,373,001	406,051	1,779,052
Interest receivable	30,743	6,516	37,259
Receivables and special assessments, net	2,399,622	88,452	2,488,074
Due from other governmental agencies	302,675	183,581	486,256
Due from other funds	-	-	-
Inventories	1,340,165	-	1,340,165
Total current assets	<u>28,975,476</u>	<u>5,470,289</u>	<u>34,445,765</u>
Current Liabilities:			
Accounts payable and other liabilities	587,784	129,340	717,124
Customer deposits	1,442,073	-	1,442,073
Current portion of debt	780,108	-	780,108
Due to other funds	-	-	-
Total current liabilities	<u>2,809,965</u>	<u>129,340</u>	<u>2,939,305</u>
Expendable net assets	26,165,511	5,340,949	31,506,460
Noncurrent Items:			
Non-depreciable capital assets	12,135,747	-	12,135,747
Depreciable capital assets, net	118,366,290	-	118,366,290
Compensated absences	(276,777)	-	(276,777)
Other post-employment benefits	(1,926,820)	-	(1,926,820)
Deferred revenue	(13,452)	(297,860)	(311,312)
Non-current portion of debt	(18,248,366)	-	(18,248,366)
Total net assets	<u>\$ 136,202,133</u>	<u>\$ 5,043,089</u>	<u>\$ 141,245,222</u>

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
OPERATING FUND (NON-GAAP)
FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>
Revenues:						
User charges	\$ 18,547,130	\$ 18,662,130	\$ 19,245,328	\$ 583,198	103%	\$ 18,444,629
ARRA Interest Subsidy	303,324	303,324	303,325	1	100%	219,627
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-
Investment earnings	65,000	65,000	74,185	9,185	114%	104,950
Other	351,679	429,439	451,650	22,211	105%	428,768
Total revenues	<u>19,267,133</u>	<u>19,459,893</u>	<u>20,074,488</u>	<u>614,595</u>	<u>103%</u>	<u>19,197,974</u>
Expenditures:						
Salaries	3,840,137	3,889,287	3,753,990	135,297	97%	3,734,175
Fringe benefits	1,621,977	1,629,869	1,543,793	86,076	95%	1,479,986
Operating expenditures	6,478,392	6,687,940	6,289,454	398,486	94%	6,306,613
Repairs and maintenance	919,700	930,162	840,610	89,552	90%	645,493
Capital outlay	2,031,411	2,330,851	1,980,380	350,471	85%	1,946,775
Debt Service:						
Principal	775,529	775,529	715,528	60,001	92%	593,278
Interest	931,804	931,804	882,907	48,897	95%	752,480
Total expenditures	<u>16,598,950</u>	<u>17,175,442</u>	<u>16,006,662</u>	<u>1,168,780</u>	<u>93%</u>	<u>15,458,800</u>
Revenues over (under) expenditures	2,668,183	2,284,451	4,067,826	1,783,375		3,739,174
Other Financing Sources (Uses):						
Long-term debt issued	-	3,790,000	3,790,000	-	100%	1,370,688
Premium on debt issued	-	533,590	533,590	-		-
USDA payoff of bond principal	-	(4,285,000)	(4,285,000)	-		-
Transfer to water capital project fund	(2,668,183)	(2,668,183)	(2,668,183)	-	100%	(700,000)
Transfer from water capital project fund	-	254,000	254,000	-	100%	-
Contingency	-	-	-	-	#DIV/0!	-
Appropriated net assets	-	91,142	-	(91,142)	0%	-
Total other financing sources (uses)	<u>(2,668,183)</u>	<u>(2,284,451)</u>	<u>(2,375,593)</u>	<u>(91,142)</u>	<u>104%</u>	<u>670,688</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,692,233</u>	<u>\$ 1,692,233</u>		<u>\$ 4,409,862</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -

WATER CAPITAL PROJECT FUNDS (NON-GAAP)

FROM INCEPTION AND FOR THE PERIOD ENDED June 30, 2012

	Project Budget	Actual		
		Prior Year	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Investment earnings	862	25,979	17,040	43,019
Assessments	-	6,998	19,045	26,043
Penalties and interest on assessments	-	1,861	5,649	7,510
Total revenues	<u>862</u>	<u>34,838</u>	<u>41,734</u>	<u>76,572</u>
Expenditures:				
Utility operations center	5,438,210	5,428,629	8,974	5,437,603
Northwest water plant expansion	11,146,392	10,160,106	533,119	10,693,225
Ocean Forest, Sea Castle line extension	406,160	24,449	361,001	385,450
2010 Recovery Zone (Randolphville, Zion, Shingletree line extension)	1,027,204	1,027,140	65	1,027,205
Roger Bacon, Calabash line extensions	694,514	42,334	652,181	694,515
Brunswick Community College water main	508,555	28,708	405,084	433,792
Ash, Little River, Etheridge Rd. water extension	1,211,189	89,915	1,121,274	1,211,189
Mulligan's, Cox Landing, Smith, Old Ferry, Stanley	129,404	20,526	98,933	119,459
Stanley Road 2nd Interconnect	19,300	-	1,489	1,489
Oak Island Second Feed Line	80,000	-	64,600	64,600
Old Shallotte Rd. water extension	596,295	57,047	5,997	63,044
Sunny Point line extension	38,500	-	-	-
Total expenditures	<u>21,295,723</u>	<u>16,878,854</u>	<u>3,252,717</u>	<u>20,131,571</u>
Revenues over (under) expenditures	(21,294,861)	(16,844,016)	(3,210,983)	(20,054,999)
Other Financing Sources (Uses):				
Long term debt issued	12,172,734	12,172,734	-	12,172,734
Contingency for future projects	(4,083,653)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	11,676,283	9,008,100	2,668,183	11,676,283
Transfers to water fund	(254,000)	-	(254,000)	(254,000)
Total other financing sources (uses)	<u>21,294,861</u>	<u>21,180,834</u>	<u>2,414,183</u>	<u>23,595,017</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 4,336,818</u>	<u>\$ (796,800)</u>	<u>\$ 3,540,018</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)

June 30, 2012

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 231,795	7,000,164	\$ 7,231,959
Restricted cash	2,402,259	16,114,784	18,517,043
Interest receivable	1,562	8,474	10,036
Special assessments receivable	2,286,719	175,807	2,462,526
Receivables, net	1,188,353	-	1,188,353
Due from other governmental agencies	96,525	1,138,065	1,234,590
Inventories	263,913	-	263,913
Total current assets	<u>6,471,126</u>	<u>24,437,294</u>	<u>30,908,420</u>
Current Liabilities:			
Accounts payable and other liabilities	226,194	2,304,839	2,531,033
Current portion of debt	7,872,421	-	7,872,421
Due to other funds	-	-	-
Total current liabilities	<u>8,098,615</u>	<u>2,304,839</u>	<u>10,403,454</u>
Expendable net assets	(1,627,489)	22,132,455	20,504,966
Noncurrent Items:			
Non-depreciable capital assets	26,482,352	-	26,482,352
Depreciable capital assets, net	186,826,397	-	186,826,397
Unearned revenues	(4,341,546)	(175,807)	(4,517,353)
Compensated absences	(104,331)	-	(104,331)
Other post-employment benefits	(810,846)	-	(810,846)
Non-current portion of debt	(130,015,974)	-	(130,015,974)
Total net assets	<u>\$ 76,408,563</u>	<u>\$ 21,956,648</u>	<u>\$ 98,365,211</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2011

	<u>Original Budget</u>	<u>Current Budget</u>	<u>June 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 12 % of Budget</u>	<u>June 30, 2011</u>
Revenues:						
User charges	\$ 15,059,403	\$ 15,440,698	\$ 16,176,278	\$ 735,580	105%	\$ 17,824,348
ARRA interest subsidy	298,206	298,206	298,206	-	100%	52,142
Special assessments	1,667,807	1,667,807	402,215	(1,265,592)	24%	1,339,444
Investment earnings	6,700	6,700	6,135	(565)	92%	-
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	2,963
Other	17,000	32,939	71,096	38,157	216%	107,602
Total revenues	<u>17,049,116</u>	<u>17,446,350</u>	<u>16,953,930</u>	<u>(492,420)</u>	<u>97%</u>	<u>19,326,499</u>
Expenditures:						
Salaries	1,808,691	1,778,363	1,713,980	64,383	96%	1,571,993
Fringe benefits	757,447	740,958	707,905	33,053	96%	617,530
Operating expenditures	2,240,954	2,834,802	2,601,314	233,488	92%	1,986,923
Repairs and maintenance	643,350	732,140	703,999	28,141	96%	640,727
Capital outlay	509,300	763,102	616,719	146,383	81%	415,644
Debt Service:						
Principal	5,756,026	5,856,026	5,856,022	4	100%	4,464,702
Interest	5,256,021	7,718,748	7,718,746	2	100%	4,706,856
Total expenditures	<u>16,971,789</u>	<u>20,424,139</u>	<u>19,918,685</u>	<u>505,454</u>	<u>98%</u>	<u>14,404,375</u>
Revenues over (under) expenditures	<u>77,327</u>	<u>(2,977,789)</u>	<u>(2,964,755)</u>	<u>13,034</u>		<u>4,922,124</u>
Other Financing Sources (Uses):						
Issuance of long-term debt	-	23,145,000	23,145,000	-	100%	1,062,425
Premiums on bonds issued	-	3,813,041	3,813,041	-	100%	-
Payments to escrow agent	-	(24,185,000)	(24,185,000)	-	100%	-
Transfer to wastewater capital project fund	(2,548,909)	(2,567,408)	(2,567,408)	-	100%	(240,223)
Transfer from wastewater capital project fund	37,000	161,640	161,640	-	100%	41,101
Contingency	-	-	-	-	#DIV/0!	-
Appropriated net assets	2,434,582	2,610,516	-	(2,610,516)	0%	-
Total other financing sources (uses)	<u>(77,327)</u>	<u>2,977,789</u>	<u>367,273</u>	<u>(2,610,516)</u>		<u>863,303</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,597,482)</u>	<u>\$ (2,597,482)</u>		<u>\$ 5,785,427</u>

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED June 30, 2012**

	<u>Project Budget</u>	<u>Actual</u>		
		<u>Prior Years</u>	<u>Current Year To Date</u>	<u>Total to Date</u>
Revenues:				
Restricted intergovernmental revenue	\$ 2,372,934	\$ 2,372,934	\$ -	\$ 2,372,934
Capital contributions	12,461,437	11,734,674	738,763	12,473,437
Assessments	22,539	102,684	284,193	386,877
SAD interest and penalties	1,157,125	1,145,640	6,909	1,152,549
ARRA grant	2,000,000	1,230,472	769,528	2,000,000
ARRA Interest Subsidies	751,773	516,830	184,376	701,206
Investment earnings	2,134,219	2,150,721	30,134	2,180,855
Total revenues	<u>20,900,027</u>	<u>19,253,955</u>	<u>2,013,903</u>	<u>21,267,858</u>
Expenditures:				
West Brunswick Regional Water Reclamation Ph 1	60,454,329	60,453,579	750	60,454,329
West Brunswick Regional Water Reclamation Ph 2	53,994,574	53,982,041	12,532	53,994,573
Sunset Beach Wastewater Collection System	24,828,580	12,884,299	9,033,119	21,917,418
Calabash Collection System	4,572,198	4,547,248	24,950	4,572,198
Regional Pump Station	116,237	116,237	-	116,237
Northeast Brunswick WWTP Expansion	10,347,850	684,293	817,239	1,501,532
Sea Aire Canal	453,136	445,444	7,692	453,136
Hwy 74/76 Industrial Park Line	873,352	873,257	95	873,352
Carolina Shores WWTP Upgrade	3,300,000	147,745	217,876	365,621
Boiling Springs Lake Plant & Transmission	694,306	46,882	223,616	270,498
Boiling Springs Lake SAD	422,495	136,659	72,238	208,897
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	78,650	69,267	147,917
Bricklanding SAD	805,066	297,853	506,866	804,719
Total expenditures	<u>161,237,123</u>	<u>134,694,187</u>	<u>10,986,240</u>	<u>145,680,427</u>
Revenues over (under) expenditures	(140,337,096)	(115,440,232)	(8,972,337)	(124,412,569)
Other Financing Sources (Uses):				
Long term debt issued	133,238,684	123,558,684	9,680,000	133,238,684
Bond premium	2,634,429	2,634,429	-	2,634,429
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	131,600	131,600	-	131,600
Fund balance appropriated	4,180,596	-	-	-
Contingency	(5,950,653)	-	-	-
Transfers from wastewater fund	4,290,541	1,473,508	2,567,408	4,040,916
Transfer to wastewater fund	(188,101)	(41,101)	(161,640)	(202,741)
Total other financing sources (uses)	<u>140,337,096</u>	<u>129,757,120</u>	<u>12,085,768</u>	<u>141,842,888</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 14,316,888</u>	<u>\$ 3,113,431</u>	<u>\$ 17,430,319</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND
 FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>June 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
Revenues:				
Charges for services	\$ 1,041,988	\$ 1,041,998	\$ 10	\$ 1,041,998
Investment earnings	-	5,757	5,757	6,296
Total revenues	<u>1,041,988</u>	<u>1,047,755</u>	<u>5,767</u>	<u>1,048,294</u>
Expenditures:				
Premiums	<u>1,041,988</u>	<u>568,590</u>	<u>473,398</u>	<u>496,547</u>
Revenues over (under) expenditures	-	479,165	479,165	551,747
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	479,165	<u>\$ 479,165</u>	551,747
Fund balance, beginning of year		<u>1,266,418</u>		<u>714,670</u>
Fund balance, end of year to date		<u>\$ 1,745,583</u>		<u>\$ 1,266,418</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED JUNE 30, 2012 AND THE YEAR ENDED JUNE 30, 2011**

	<u>Budget</u>	<u>June 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2011</u>
Revenues:				
Charges for services-health premiums	\$ 10,596,200	\$ 10,300,315	\$ (295,885)	\$ -
Charges for services-wellness	40,000	23,745	(16,255)	-
Restricted intergovernmental revenue	-	-	-	114,026
Investment earnings	-	3,869	3,869	83
Total revenues	<u>10,636,200</u>	<u>10,327,929</u>	<u>(308,271)</u>	<u>114,109</u>
Expenditures:				
Administrative expenditures	968,452	832,258	136,194	-
Claims paid employees and dependents	<u>9,667,748</u>	<u>8,573,882</u>	<u>1,093,866</u>	<u>-</u>
Total expenditures	<u>10,636,200</u>	<u>9,406,140</u>	<u>1,230,060</u>	<u>-</u>
Revenues over (under) expenditures	-	921,789	785,595	114,109
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	921,789	<u>\$ 785,595</u>	114,109
Fund balance, beginning of year		<u>114,108</u>		<u>-</u>
Fund balance, end of year to date		<u>\$ 1,035,897</u>		<u>\$ 114,108</u>

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JUNE 30, 2012

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Interest Bearing Checking & Petty Cash						
Petty Cash			\$ 4,350			0.00%
BB&T			8,984,028			0.12%
Finistar			5,437,530			0.20%
Total Interest Bearing Checking & Petty Cash				\$ 14,425,908	10%	
Money Markets / Savings						
BB&T Money Rate Savings			53,803,952			0.15%
First Bank Preferred Savings			10,335,998			0.30%
Total Money Markets / Savings				\$ 64,139,950	46%	
Certificates of Deposit						
BB&T	2/4/11	8/6/12	10,000,000			0.91%
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	3/20/12	3/20/14	10,000,000			0.44%
Total Certificates of Deposit				\$ 30,040,263	21%	
NC Capital Management Trust - Cash Portfolio				\$ 7,740,606	6%	0.09%
NC Capital Management Trust - Term Portfolio				\$ 3,237,332	2%	0.24%
Total Unrestricted Cash and Investments				\$ 119,584,059		
Restricted Cash and Investments (Bond Proceeds & Debt Reserve Fund)						
NC Capital Management Trust-Cash Portfolio			\$ 18,958,030		14%	0.09%
PNC Bank Money Market			1,647,557		1%	0.10%
Total Restricted Cash and Investments				\$ 20,605,587		
Grand Total All Cash and Investments				\$ 140,189,647	100%	0.26%

Cash Balances:

General Fund	\$ 55,539,779
County Capital Reserve Fund	7,820,669
School Capital Projects Fund	9,714,058
Water Fund	23,529,270
Water Capital Reserve Fund	4,144,593
Wastewater Fund	231,795
Wastewater Capital Reserve Fund	6,424,618

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	388,886	667,113	646,359	536,094	594,617		770,458	30%	
Aug	398,405	678,503	685,045	631,447	682,536		890,930	31%	
Sept	489,832	752,977	635,860	653,845	675,552		830,552	23%	
Oct	464,984	609,772	536,675	582,996	620,719		640,911	3%	
Nov	324,729	549,003	460,311	473,947	578,043		494,880	-14%	
Dec	294,893	440,551	395,673	383,530	417,272		434,090	4%	
Jan	248,210	323,650	279,029	291,493	331,377		341,039	3%	
Feb	235,181	278,009	266,414	269,540	289,819		294,562	2%	
Mar	217,950	265,869	251,542	243,529	258,280		293,912	14%	
Apr	210,279	259,768	255,111	238,546	284,317		275,009	-3%	
May	321,953	346,613	322,658	351,199	350,418		418,321	19%	
**June	764,009	439,207	318,549	566,766	683,693		316,768	-54%	
Total	4,359,311	5,611,035	5,053,226	5,222,932	5,766,645	6,126,327	6,001,433		98%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	449,986	484,707	558,274	520,136	573,935		602,180	5%	
Aug	589,265	627,828	700,690	578,115	572,806		691,382	21%	
Sept	566,266	538,222	536,884	497,843	538,488		640,662	19%	
Oct	369,606	405,161	467,959	436,852	460,224		462,945	1%	
Nov	382,575	401,043	370,154	396,332	349,013		384,941	10%	
Dec	302,934	284,355	260,465	257,299	320,012		276,392	-14%	
Jan	244,333	230,879	300,924	267,115	287,662		269,445	-6%	
Feb	252,658	260,885	249,139	247,089	207,131		272,677	32%	
Mar	204,344	225,452	258,190	214,179	200,724		226,944	13%	
Apr	252,506	270,148	270,828	270,106	272,227		211,365	-22%	
May	377,633	331,828	333,790	355,286	423,526		345,286	-18%	
**June	537,005	490,550	376,679	435,118	438,205		336,570	-23%	
Total	4,529,112	4,551,057	4,683,975	4,475,470	4,643,954	4,821,384	4,720,790		98%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	209,902	210,596	240,621	254,446	230,055		205,957	-10%	
Aug	200,289	218,603	292,054	206,918	176,341		238,422	35%	
Sept	239,912	229,214	254,034	186,315	211,659		263,477	24%	
Oct	179,125	196,482	256,381	173,444	200,160		227,805	14%	
Nov	164,670	229,987	215,633	148,067	171,152		227,584	33%	
Dec	168,624	166,325	169,695	128,560	171,746		193,560	13%	
Jan	155,140	166,956	191,364	154,011	199,172		222,440	12%	
Feb	175,676	219,455	180,515	154,580	169,138		205,758	22%	
Mar	173,516	181,218	200,018	150,662	194,844		165,216	-15%	
Apr	185,052	201,251	184,356	138,357	205,001		178,199	-13%	
May	192,626	198,438	179,916	181,744	220,764		235,606	7%	
June	210,311	234,467	151,660	116,775	136,764		266,335	95%	
Total	2,254,842	2,452,992	2,516,247	1,993,877	2,286,796	2,100,235	2,630,359		125%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	267,425	331,492	349,572	343,436	369,062		374,477	1%	
Aug	266,733	334,479	349,482	344,602	368,551		374,598	2%	
Sept	270,285	336,510	352,017	344,180	368,751		376,785	2%	
Oct	271,589	338,288	342,241	346,891	369,302		375,396	2%	
Nov	272,241	338,743	343,915	345,554	368,909		377,206	2%	
Dec	273,764	343,952	344,508	341,417	368,439		376,646	2%	
Jan	278,869	341,613	344,980	345,141	371,366		377,689	2%	
Feb	280,228	345,707	347,319	343,854	371,203		380,480	2%	
Mar	279,172	343,749	327,932	344,894	363,122		379,420	4%	
Apr	280,312	334,901	341,316	344,785	370,885		378,667	2%	
May	282,271	347,492	339,761	346,061	372,644		380,225	2%	
**June	348,656	363,757	336,279	389,403	377,768		386,880	2%	
Total	3,371,545	4,100,682	4,119,322	4,180,219	4,440,002	4,496,184	4,538,469		101%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	79,670	43,704	50,253	23,753	31,784		22,566	-29%	
Aug	51,874	57,554	30,603	13,450	22,700		27,308	20%	
Sept	32,087	27,018	51,650	31,003	16,150		30,336	88%	
Oct	36,090	36,035	35,000	19,150	15,280		22,816	49%	
Nov	29,206	16,673	13,000	9,950	14,900		15,924	7%	
Dec	23,543	31,111	12,600	19,150	30,550		23,563	-23%	
Jan	23,976	37,456	10,600	10,400	16,300		19,127	17%	
Feb	26,683	26,235	14,300	16,750	14,988		15,516	4%	
Mar	34,767	30,423	21,092	20,072	13,822		21,192	53%	
Apr	31,519	32,200	57,306	25,253	26,450		30,380	15%	
May	38,733	49,453	41,096	29,250	24,800		19,417	-22%	
June	39,738	55,809	29,076	44,900	33,800		35,963	6%	
Total	447,885	443,670	366,576	263,081	261,524	220,000	284,109		129%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	157,243	120,582	154,632	71,097	49,518		43,532	-12%	
Aug	134,428	205,365	92,469	37,803	43,483		42,166	-3%	
Sept	87,502	114,217	127,015	65,980	30,959		56,011	81%	
Oct	164,077	120,041	150,130	69,274	45,051		49,159	9%	
Nov	86,746	52,524	23,520	28,105	31,260		40,237	29%	
Dec	139,390	55,118	43,829	20,463	58,450		39,262	-33%	
Jan	62,822	105,217	38,483	22,337	12,620		10,622	-16%	
Feb	92,621	94,911	30,626	25,738	24,630		67,326	173%	
Mar	78,390	93,655	49,215	53,922	49,315		43,699	-11%	
Apr	144,744	91,904	99,876	45,565	77,878		49,961	-36%	
May	202,150	123,942	66,497	76,463	51,326		34,502	-33%	
June	56,514	128,743	108,133	43,321	67,095		101,493	51%	
Total	1,406,628	1,306,219	984,426	560,068	541,586	430,000	577,970		134%

** In June 2007 Sunset Beach converted from a wholesale customer to over 4,000 retail customers.

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July		-	24,719	22,579	13,206		14,840	12%	
Aug		-	24,757	8,364	10,396		12,760	23%	
Sept		-	22,489	19,962	8,112		18,497	128%	
Oct		20,225	43,461	19,869	10,440		16,756	60%	
Nov		11,372	6,380	8,703	8,990		10,376	15%	
Dec		14,851	12,840	3,409	17,675		12,649	-28%	
Jan		28,760	11,038	6,814	20,543		10,206	-50%	
Feb		25,178	8,001	11,890	5,688		22,750	300%	
Mar		25,670	12,889	16,244	13,915		14,752	6%	
Apr		19,558	18,502	11,874	19,307		16,833	-13%	
May		26,980	14,549	22,381	15,685		11,183	-29%	
June		26,618	31,423	38,546	16,748		13,580	-19%	
Total		199,212	231,048	190,635	160,705	145,000	175,180		121%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	350,404	473,065	439,478	428,697	467,029		534,433	14%	
Aug	366,988	440,956	447,770	449,671	495,227		536,471	8%	
Sept	321,964	419,422	451,400	450,801	490,521		528,279	8%	
Oct	415,304	414,274	419,266	423,565	481,760		512,272	6%	
Nov	357,412	403,151	412,897	416,435	477,455		487,634	2%	
Dec	352,053	390,342	403,053	412,496	447,742		488,908	9%	
Jan	336,847	372,870	391,665	400,747	442,910		459,766	4%	
Feb	340,937	373,986	297,435	397,130	442,172		486,115	10%	
Mar	340,085	369,229	391,163	389,590	445,924		509,061	14%	
Apr	350,107	374,632	387,284	402,306	437,732		427,655	-2%	
May	386,305	395,763	409,373	439,194	451,384		494,416	10%	
June	658,599	371,672	383,953	464,901	545,341		463,735	-15%	
Total	4,577,004	4,799,362	4,834,737	5,075,532	5,625,196	6,207,376	5,928,745		96%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	132,200	59,000	44,070	30,000	39,550		40,000	1%	
Aug	61,100	60,000	67,015	0.00	76,232		64,000	-16%	
Sept	78,200	77,000	45,000	59,000	33,000		37,000	12%	
Oct	61,100	37,000	33,000	51,652	46,000		48,000	4%	
Nov	99,600	32,000	17,000	46,000	32,000		80,000	150%	
Dec	137,100	33,717	20,000	8,000	42,550		217,000	410%	
Jan	83,100	13,000	24,000	12,000	61,300		65,000	6%	
Feb	68,000	29,000	35,990	61,000	53,000		76,583	44%	
Mar	142,600	48,000	33,995	51,000	39,450		36,583	-7%	
Apr	67,700	62,000	44,000	68,000	109,000		73,583	-32%	
May	102,230	44,000	16,000	37,000	11,995		44,571	272%	
June	67,019	33,008	79,000	22,000	63,995		88,332	38%	
Total	1,099,949	527,724	459,070	445,652	608,073	650,000	870,653		134%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	398,017	103,349	97,833	94,250	72,125		88,000	22%	
Aug	144,334	276,001	82,475	51,000	40,583		65,917	62%	
Sept	265,800	118,126	109,400	136,834	42,375		128,775	204%	
Oct	380,459	214,561	283,311	162,518	106,042		124,000	17%	
Nov	184,000	196,167	28,000	44,016	39,000		56,000	44%	
*Dec	433,750	74,416	107,000	(30,667)	71,500		140,500	97%	
**Jan	88,508	215,642	33,000	24,000	49,564		41,333	-17%	
~Feb	61,200	137,572	43,850	56,000	2,500		123,805	4852%	
Mar	89,017	76,875	80,816	60,000	57,000		84,222	48%	
Apr	154,999	105,958	39,125	73,000	167,034		114,834	-31%	
May	372,500	101,317	33,000	148,617	37,000		32,000	-14%	
June	85,562	101,624	402,583	48,861	109,000		116,706	7%	
Total	2,658,146	1,721,608	1,340,393	868,429	793,723	521,295	1,116,093		214%

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	71,339	34,471	30,612	31,417	19,708		34,334	74%	
Aug	59,444	93,001	18,014	14,000	9,194		22,973	150%	
Sept	86,267	38,375	34,497	43,611	12,125		40,592	235%	
Oct	129,819	71,551	90,002	52,737	21,347		40,335	89%	
Nov	60,333	9,170	7,000	12,005	13,000		13,333	3%	
*Dec	139,583	24,806	26,000	(11,222)	18,500		14,335	-23%	
***Jan	15,903	68,172	9,000	8,290	13,000		14,668	13%	
~Feb	40,000	40,488	12,616	14,000	(3,500)		12,445	456%	
Mar	29,669	23,625	9,667	18,000	16,000		24,113	51%	
Apr	50,668	27,320	12,042	21,333	56,344		35,278	-37%	
May	121,836	30,729	11,000	44,206	16,862		8,335	-51%	
June	20,052	34,876	99,484	20,472	60,725		27,274	-55%	
Total	824,913	496,584	359,934	268,849	253,305	150,000	288,015		192%

** Wastewater Capital Recovery Fee January 2006 actual collections of \$130,600 was adjusted for refund of \$225,000

*** Wastewater Transmission Fee January 2006 actual collections of \$60,625 was adjusted for refund of \$64,000

*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							Change
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	
July	22,494	28,450	30,161	30,616	33,261	33,842	72
Aug	22,663	28,791	30,262	30,652	33,299	33,916	74
Sept	22,848	29,007	30,400	30,731	33,337	33,968	52
Oct	23,056	29,052	30,598	30,791	33,415	33,990	22
Nov	23,229	29,142	30,680	30,876	33,434	34,050	60
Dec	23,475	29,246	30,742	30,944	33,422	34,129	79
Jan	23,562	29,343	30,534	30,924	33,490	34,189	60
Feb	23,699	29,438	30,442	30,978	33,521	34,221	32
Mar	23,817	29,511	30,470	31,013	33,549	34,254	33
Apr	23,929	29,629	30,509	31,076	33,615	34,330	76
*May	24,064	29,764	30,607	33,145	33,632	34,368	38
June	28,270	29,955	30,675	33,183	33,770	34,394	26
Average	23,759	29,277	30,507	30,860	33,479		624

* In May 2010, Boiling spring Lakes customers were added.

NUMBER OF WASTEWATER RETAIL CUSTOMERS							Change
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL/ ESTIMATE 2011-12	
July	6,295	7,671	8,414	8,605	9,180	9,683	36
Aug	6,357	7,709	8,445	8,643	9,257	9,755	72
Sept	6,454	7,732	8,476	8,666	9,267	9,817	62
Oct	6,958	7,843	8,547	8,686	9,394	9,913	96
Nov	7,069	7,893	8,572	8,736	9,437	9,957	44
Dec	7,285	8,007	8,623	8,757	9,412	10,015	58
Jan	7,315	8,071	8,629	8,751	9,396	10,151	136
Feb	7,434	8,127	8,604	8,802	9,532	10,199	48
Mar	7,448	8,184	8,592	8,803	9,583	10,213	14
Apr **	7,494	8,244	8,575	9,059	9,516	10,410	197
May	7,541	8,275	8,612	9,089	9,599	10,463	53
June	7,565	8,378	8,622	9,112	9,647	10,475	12
Average	7,101	8,011	8,559	8,809	9,435		828

** Includes 233 Bricklanding billed customers

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	1,026,031	975,448	1,035,099	775,244	611,192		728,103		19%
Aug	1,216,300	933,861	1,080,249	869,298	844,882		913,921		8%
Sept	977,221	917,690	903,945	717,873	628,840		669,704		6%
Oct	627,567	613,244	659,688	563,576	482,833		400,003		-17%
Nov	735,861	720,210	490,968	451,640	455,100		415,830		-9%
Dec	630,183	714,660	451,242	172,484	331,494		408,793		23%
Jan	658,004	714,238	618,298	397,943	257,261		407,062		58%
Feb	719,179	712,658	544,845	377,381	363,729		350,111		-4%
Mar	701,343	490,444	474,426	355,054	419,734		406,660		-3%
Apr	716,816	918,078	540,237	559,235	364,267		529,984		45%
May	790,843	746,120	627,157	494,947	525,760		1,020,708		94%
June	841,832	776,785	634,500	498,848	567,902		387,186		-32%
Total	9,641,180	9,233,434	8,060,654	6,233,523	5,852,993	6,297,066	6,638,064		105%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201, 323202)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	417,373	424,564	451,511	387,930	384,828		456,457		19%
Aug	450,130	360,173	400,615	372,649	393,146		400,939		2%
Sept	361,294	438,590	391,244	345,577	374,736		400,747		7%
Oct	308,595	318,047	394,474	335,048	352,699		391,422		11%
Nov	402,231	421,173	345,704	382,451	360,510		351,758		-2%
Dec	370,527	413,507	340,101	342,429	351,112		395,014		13%
Jan	405,266	428,451	489,988	406,617	440,835		487,072		10%
Feb	416,933	426,513	362,899	327,566	341,806		350,610		3%
Mar	383,092	320,558	338,090	340,557	355,548		403,125		13%
Apr	384,417	458,298	315,917	352,020	389,645		428,045		10%
May	379,487	402,798	367,223	362,623	408,647		366,004		-10%
June	411,386	410,676	355,056	374,957	352,385		430,835		22%
Total	4,690,731	4,823,347	4,552,822	4,330,424	4,505,897	4,998,588	4,862,027		97%

ARTICLE 42 SALES TAX REVENUE 1/2% (AS OF NOVEMBER CHANGED FROM PER CAPITA AND 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE TO POINT OF DELIVERY WITH A REQUIRED SCHOOL SET ASIDE CALCULATION) (100000-323301, 323302)									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	412,174	419,395	445,803	382,047	389,923		463,609		19%
Aug	444,165	354,256	393,616	365,754	495,102		525,360		6%
Sept	355,221	433,819	385,389	339,368	394,173		419,001		6%
Oct	304,213	313,696	390,345	330,003	322,739		297,341		-8%
Nov	398,322	417,358	341,732	319,980	313,939		291,703		-7%
Dec	366,901	409,631	336,385	183,945	258,856		302,427		17%
Jan	401,830	424,738	486,429	304,055	252,979		331,462		31%
Feb	413,243	422,782	358,646	269,368	267,614		262,408		-2%
Mar	379,143	317,166	334,086	263,751	296,691		304,048		2%
Apr	380,421	453,741	311,071	357,385	283,405		366,596		29%
May	374,956	398,630	362,434	332,586	360,673		580,160		61%
June	406,944	406,428	350,054	338,292	360,724		306,627		-15%
Total	4,637,533	4,771,639	4,495,990	3,786,534	3,996,820	4,102,393	4,450,742		108%

Note: Sales Taxes are 1 month behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	299,640	391,871	459,545	553,243	520,653		469,070	-10%	
Aug	247,227	294,528	253,418	358,446	487,765		466,417	-4%	
Sept	196,459	198,457	242,582	304,094	233,047		275,046	18%	
Oct	212,952	199,800	194,287	273,825	340,246		262,323	-23%	
Nov	141,806	142,387	101,111	234,593	261,246		220,800	-15%	
Dec	124,849	125,532	183,191	255,803	276,256		268,080	-3%	
Jan	144,664	96,145	125,867	269,411	272,557		176,623	-35%	
Feb	210,617	236,630	147,396	289,685	225,344		288,303	28%	
Mar	192,775	137,600	126,869	243,709	335,610		229,522	-32%	
Apr	124,013	96,777	103,019	121,891	160,121		217,975	36%	
May	146,713	118,599	86,142	92,443	(373,197)		223,154	-160%	
June	137,873	107,632	66,245	139,043	136,914		142,710	4%	
Total	2,179,588	2,145,958	2,089,672	3,136,186	2,876,562	2,500,000	3,240,024		130%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ANNUAL BUDGET 2011-12	ACTUAL 2011-12	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	230,825	256,456	154,454	148,657	137,781		149,233	8%	
Aug	323,384	330,116	4,587,056	303,106	2,412,025		5,345,089	122%	
Sept	588,241	6,355,176	6,055,307	9,270,602	8,475,311		6,289,266	-26%	
Oct	9,281,074	7,120,293	5,054,052	5,297,786	4,820,497		9,065,677	88%	
Nov	19,756,075	21,747,375	20,844,718	22,004,593	23,371,285		20,721,693	-11%	
Dec	17,909,642	22,013,262	23,543,497	22,364,013	27,573,364		28,586,670	4%	
Jan	27,128,338	28,838,454	28,032,629	29,691,895	23,641,459		25,241,193	7%	
Feb	2,382,672	3,417,074	3,396,053	3,188,089	2,490,577		2,434,826	-2%	
Mar	1,662,549	1,581,948	1,727,280	1,960,896	1,571,872		1,297,910	-17%	
Apr	793,416	963,407	1,211,314	1,015,191	901,577		951,266	6%	
May	890,524	823,497	856,615	762,175	698,659		775,014	11%	
June	651,001	650,373	777,308	663,476	639,597		659,708	3%	
Total	81,597,742	94,097,431	96,240,283	96,670,479	96,734,004	100,251,561	101,517,545		101%